

**LISTING OF CLAIMS**

The following listing of claims replaces all prior versions and listings.

1. (Withdrawn) A saddle for use on a horse's back comprising a combination of a saddle tree unit having a cantle end and a pommel end, a saddle flap unit, and a panel unit, wherein the panel unit and saddle flap unit are removably securable to the saddle tree unit.
2. (Withdrawn) A saddle as claimed in Claim 1 wherein the saddle flap unit comprises two flap components, one securable to each side of the tree unit, wherein each flap component is securable in at least two different orientations.
3. (Withdrawn) A saddle as claimed in Claim 2 wherein each flap component comprises an upper saddle flap and a lower sweat flap.
4. (Withdrawn) A saddle as claimed in Claim 1 wherein the saddle flap unit is bolted to fixings located in the tree unit.
5. (Withdrawn) A saddle as claimed in Claim 1 wherein the saddle tree unit is formed from a flexible material allowing lateral flexing of the tree unit
6. (Withdrawn) A saddle as claimed in Claim 5 wherein the material is a polyurethane resin.
7. (Withdrawn) A saddle as claimed in Claim 6 wherein the resin has a Shore hardness of approximately 90 on the "A" scale.
8. (Withdrawn) A saddle as claimed in Claim 5 wherein the saddle tree unit further comprises a Y-shaped strengthening bar wherein the forks of the Yshape are directed towards the cantle end of the saddle tree unit.

9. (Withdrawn) A saddle as claimed in Claim 8 wherein the strengthening bar is made from carbon fibre.

10. (Withdrawn) A saddle as claimed in Claim 8 wherein the pommel end of the saddle tree unit is angularly adjustable.

11. (Withdrawn) A saddle as claimed in Claim 8 wherein the saddle tree unit further comprises a head plate located near to the pommel end.

12. (Withdrawn) A saddle as claimed in Claim 11 wherein the head plate is malleable.

13. (Withdrawn) A saddle as claimed in Claim 11 wherein the head plate is securable in an aperture located in the saddle tree unit.

14. (Withdrawn) A saddle as claimed in Claim 11 wherein the head plate is formed integrally within the saddle tree unit.

15. (Withdrawn) A saddle as claimed in Claim 12 wherein the head plate is formed from malleable steel.

16. (Withdrawn) A saddle as claimed in Claim 12 wherein the saddle tree unit further comprises two recessed portions, one at either side of the tree near to the pommel end, into which stirrup bars are securable.

17. (Withdrawn) A saddle as claimed in Claim 12 wherein the saddle tree unit further comprises at least one sheet of bi-directional carbon fibre, applied to at least one of the upper and lower surfaces.

18. (Withdrawn) A saddle as claimed in Claim 12 wherein the saddle tree unit further comprises girth web apertures located at both the pommel end and the cantle end.

19. (Withdrawn) A saddle as claimed in Claim 12 wherein the saddle flap unit further comprises a girth web.

20. (Withdrawn) A saddle as claimed in Claim 12 wherein the panel unit further comprises a panel plate.

21. (Withdrawn) A saddle as claimed in Claim 20 wherein the panel plate is formed from a flexible material.

22. (Withdrawn) A saddle as claimed in Claim 20 further comprising a seat attached to an upper surface of the saddle tree.

23. (Original) A saddle tree comprising a tree body having a pommel end and a cantle end, the tree body being formed from a flexible material and a generally Y-shaped strengthening bar wherein the forks of the Y-shape are directed towards the cantle end of the saddle tree.

24. (Original) A saddle tree as claimed in Claim 23 wherein the strengthening bar is made from carbon fibre.

25. (Previously presented) A saddle tree as claimed in Claim 23 wherein the pommel end of the saddle tree is angularly adjustable.

26. (Previously presented) A saddle tree as claimed in Claim 23 further comprising a head plate located near to the pommel end.

27. (Original) A saddle tree as claimed in Claim 26 wherein the head plate is malleable.

28. (Previously presented) A saddle tree as claimed in Claim 26 wherein the head plate is securable in an aperture located in the saddle tree.

29. (Previously presented) A saddle tree as claimed in Claim 26 wherein the head plate is formed integrally within the saddle tree.

30. (Previously presented) A saddle tree as claimed in Claim 26 wherein the head plate is formed from malleable steel.

31. (Previously presented) A saddle tree as claimed in Claim 23 further including two recessed portions, one at either side of the tree near to the pommel end, in which stirrup bars are securable.

32. (Previously presented) A saddle tree as claimed in Claim 23 further comprising a sheet of bi-directional carbon fibre applied to at least one of the upper and lower surfaces.

33. (Previously presented) A saddle tree as claimed in Claim 23 further comprising girth web apertures located at both the pommel and the cantle end.

34. (Currently amended) A saddle comprising the ~~as claimed in Claim 23~~ having a saddle tree of claim 23.

35. (New) A saddle comprising the saddle tree of claim 24.

36. (New) A saddle comprising the saddle tree of claim 25.

37. (New) A saddle comprising the saddle tree of claim 26.

38. (New) A saddle comprising the saddle tree of claim 27.

39. (New) A saddle comprising the saddle tree of claim 28.

40. (New) A saddle comprising the saddle tree of claim 29.

41. (New) A saddle comprising the saddle tree of claim 30.

- 42. (New) A saddle comprising the saddle tree of claim 31.
- 43. (New) A saddle comprising the saddle tree of claim 32.
- 44. (New) A saddle comprising the saddle tree of claim 33.